

## ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE amending Section 5.04.210 to adjust occupation tax on liquor licenses to set them at the maximum rate allowed by recently passed LB 485; repealing Section 5.04.210 of the Lincoln Municipal Code as hitherto existing; and establishing an effective date of May 1, 2005.

BE IT ORDAINED by the City Council of the City of Lincoln, Nebraska:

Section 1. That Section 5.04.210 of the Lincoln Municipal Code be amended to read as follows:

**5.04.210 Occupation Taxes.**

There is hereby levied and assessed upon the following business conducted in the city licensed under the Nebraska State Liquor Control Act, an annual occupation tax as follows:

Alcoholic liquor distributor (except beer) .....	\$1,000.00
Beer distributor .....	500.00
Operation of brew pub .....	500.00
Retailer of beer only, for consumption on premises .....	200.00
Retailer of beer only, for consumption off the premises (sale in the original package only) .....	<del>50.00</del> <u>200.00</u>
<del>Retailer of wine only, for consumption off the premises (sale in the original package only) .....</del>	<del>250.00</del>
Retailer of alcoholic liquors, for consumption off the premises (sale in original package only) .....	<del>300.00</del> <u>400.00</u>
<del>Retailer of beer and wine only, for consumption on premises .....</del>	<del>350.00</del>

1	Retailer of alcoholic liquors, for consumption on the	
2	premises and off the premises . . . . .	<del>500.00</del> <u>600.00</u>
3	<del>Nonprofit corporations . . . . .</del>	<del>400.00</del>
4	Retailer of alcoholic liquors for consumption on the	
5	premises <del>only</del> . . . . .	<del>400.00</del> <u>500.00</u>
6	Special designated permit (except special designated permits	
7	issued to licensees holding catering permits) . . . . .	\$25 per day
8	Catering permit . . . . .	150.00.

9 Such occupation tax shall be paid to the City Treasurer for the benefit of the city immediately  
10 after the final issuance of a license or permit under the Nebraska Liquor Control Act for any such  
11 business.

12 The year for which such occupation tax is levied shall commence on May 1st of each year  
13 and shall end on the following April 30th except for Class C licenses, which shall commence on  
14 November 1st of each year and shall end on the following October 31st unless otherwise  
15 provided in the Nebraska Liquor Control Act. However, no reduction in occupation tax shall be  
16 made regardless of the time when the application for a license or permit is made or the license or  
17 permit is issued. Such occupation tax, or any part of it, shall not be refunded for any cause.

18 When such tax is paid, the City Treasurer shall issue a receipt therefor, which shall set  
19 forth the date of the payment, the name of the person for whom paid, the location of the business  
20 for which the tax is paid, and the business classification for which paid. Collection of such  
21 occupation tax shall be enforced as provided in Chapter 3.24 of this code for the collection of  
22 other occupation taxes.

1                   Section 2. That Section 5.04.210 of the Lincoln Municipal Code as hitherto  
2 existing be and the same is hereby repealed.

3                   Section 3. That this ordinance shall take effect and be in force from May 1, 2005  
4 to coincide with the effective date of Laws of Nebraska LB 485 (2004).

Introduced by:

\_\_\_\_\_

Approved as to Form & Legality:

\_\_\_\_\_  
City Attorney

Approved this \_\_\_\_ day of \_\_\_\_\_, 2004:

\_\_\_\_\_  
Mayor